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# Tractable Morality

Gjalt de Graaf

**ABSTRACT.** This article discusses five propositions about managerial moral tractability – that is, a morality that is amenable to the complexity of managers' continual pressure to decide and act – in their customer relations. The propositions come from the comparison of three case studies of different types of managers. To analyze the morality of managers, discursive practices of managers are studied. At the end of the article also some consideration is given to “information strategies” of managers, in relation to their tractable morality.

**KEY WORDS:** Customer relations, contextual morality, descriptive ethics, discourse, tractable morality

## Managerial webs of conflicting loyalties and duties

Managers, like anyone else, face many moral decisions. Yet, they find it hard to know what the right thing to do is. Moral guidance is hard to come by; solid moral rules cannot be found. What seems morally good from one perspective, may seem morally bad from another angle. Even more problematic, managers have a hard time identifying the ethical dimensions of their decisions in the first place. What moral questions should they ask themselves? Donaldson and Dunfee state: “Managers are situated in a web of (sometimes) conflicting loyalties and duties – some legal (contractual and otherwise) and others personal (e.g. friendships, familial obligations, and so forth)” (1995, p. 87). Part of the problem in most cases is the problem of causality. Often the

causality of a situation of managers is so complex, that the outcome of a (moral) choice can not be known at the moment of making a decision, making it very hard to “know” for managers what is the right thing to do. And when the effects of their actions and moral decisions are often not known to managers, how do they make their morality tractable?

The morality of managers must be tractable – that is, amenable to the complexity of their continual pressure to decide and act (Roe, 1994; Schön and Rein, 1994; Van Eeten, 2001). Tractability here, is not meant to be associated with “easy.” The concept of tractability is used the same as in the fields of public administration and the decision literature (Eeten, 1998, 2001; Roe, 1994, 1998; Schön and Rein, 1994). An important part of the use of the concept of tractability is that it is always something “contextual.” It is interesting to study the morality of managers, as it functions in its context. How do managers themselves frame their moral questions in such a way, so that they can make choices and act in their organizational context; how do managers make their morality tractable?

Managers and their organizations are not isolated in society. They operate within several value contexts, and that influences their behavior. To managers in real life, the world is not as simple as a choice between doing good (just following moral principles) and doing well (just trying to make as much money as possible); their world does not come in extremes. What is “best” for the company in monetary terms is often unclear to them, and what a “morally good decision” would be is at least as unclear. In this article, with the concept “do-good discourse” is meant a hypothetical, ideal-type (typical) discourse, in which managers are supposed to make decisions and act purely on moral considerations. With a do-well discourse is meant a hypothetical ideal-type (typical) discourse, in which managers are supposed to

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base all of their decisions and acts on what makes the most money. Of course, managers hardly ever see themselves facing choices in the binary terms of doing well or doing good.<sup>1</sup> Managers, as Jackall (1988, p. 12) noticed, face series of intractable dilemmas that often demand compromises with traditional moral beliefs. Jackall (1988, p. 13): "The moral dilemma posed by bureaucratic work are, in fact, pervasive, taken for granted, and, at the same time, regularly denied. Managers do, however, continually assess their decisions, their organizational milieus, and especially each other to ascertain which moral rules-in-use apply in given situations. Such assessments are always complex and most often intuitive."

It can be suspected that the framing of moral questions by managers (Schön and Rein, 1994), differs from moral questions framed by professional ethicists. Where moral philosophers frame moral questions for managers based on their philosophical discourses, managers frame their moral questions on a daily basis. Within business ethics much attention is paid to clear big moral dilemmas. Important as this is, big moral dilemmas are relatively few compared to all the other decisions managers make. And, as noted, the problem of causality enters in. Often it is not clear what the "right thing" to do is because all consequences of different actions are not clear. Managers, working in their context, know how complex causality can be and how hard it is to predict consequences.

This article contributes by describing how managers make their morality tractable. Describing how morality works in managerial practice, is a form of descriptive ethics. As Watson (2003, p. 168) claims, in this area some work is to be done for business ethicists: "Although increasing academic attention is being paid to business ethics, the ways in which ethical consideration come into activities and decisions of organizational managers have been examined in a very limited way." The main contribution of the article consists of the comparison of three case studies, in which the context of different types of managers is central. This kind of research is somewhat in the tradition of Jackall (1988), Bird and Waters (1989) and Kunda (1992); a tradition of organizational research of looking what and how moral issues are an issue in the daily life of managers. How do managers talk about ethics and what moral

issues do they encounter? Out of the comparison five propositions emerge about managerial moral tractability in customer relations. At the end of the article also some consideration is given to "information strategies" of managers, in relation to their morality.

## **Discourses**

To analyze the morality of managers, discursive practices are studied in this article. Over the last two decades, organization studies have given much attention to language and discourse. Metaphors have been studied extensively (e.g. Alvesson (1993), Palmer and Dunford (1996), Yanow (1992)), as have concepts such as trope (e.g. Skoldberg (1994)), symbolism (e.g. Morgan (1986)) and narrative (e.g. Boje (1991); Deetz (1986); Dicke (2001); O'Connor (1995, 2000); Wilkins (1983)). Putnam and Fairhurst (2001) give a good overview of the developments in the area of discourse theory in organization studies. Alvesson and Kärreman (2000) discuss the variety of ways in which the concept of discourse is used in organizations studies. For more on discourse analyses, one could mention Dijk (1985) and Titscher et al. (2000).

The field of business ethics, however, does not pay much attention to (some form of) discourse theory. Among the exceptions are Parker (1998) and Shapiro (1992). Also, Cheney and Christensen (2001) discuss corporate rhetoric (not internal discourses, but communication that is directed to outsiders of the organization) on corporate social responsibility from a discursive perspective. Furthermore, in the rare so-called genealogical discourse analyses (Foucault, 1989), the role of power is central. Building on the work of Foucault, some researchers (Clegg, 1989) within organization studies have shown how discourses, with their inherent worldview, give some an advantage over others, which has obvious moral implications.

In this article, discourse analysis is used as a method for descriptive ethics. Moral elements and factual statements are inextricably joined within a discourse (de Graaf, 2001); the way one looks at the world and the way one perceives facts necessarily determines the way one values. The "is" and "ought" influence each other in countless ways. Without the subjects of a discourse being aware of it,

values, causal assumptions and problem perceptions affect each other. In our daily lives, we jump so often between normative and factual statements that we do not realize how much our views of facts determine whether we see problems in the first place. But when we study our discussions more carefully, we can see that the “is” and “ought” are intertwined. The problem definition and the possible solutions are inseparable. Discourses make more than claims of reality – they accomplish what Schön and Rein have called the “normative leap” or the connection between a representation of reality and its consequences for action (Eeten, 1998, p. 6). The way customers are viewed and the image a banker has of them, for example, determines the way the banker treats them.

In a specific discourse, different moral questions are raised than in others. As soon as managers of soccer clubs start to talk about soccer as a “product,” a relatively new development in Europe, a new world opens up around the same old game with new opportunities, managerial problems and new moral issues (Hawkes, 1998). Managers of company A – who talk among themselves about customers as people from which their company makes its profit – will ask themselves different (moral) questions than managers from company B, who view their customers as colleagues with shared interests. Managers of company B might consider it unfair to sell their clients a product knowing that a different, cheaper product would do just as well, whereas managers of company A would not. Whether either view is better in a business or moral sense is not the issue here; that a different discourse leads to different moral questions, is. Therefore, it is interesting *that* managers see themselves facing moral choices.

Discourses do not only help us understand that a certain moral question is asked, they also give us the spectrum of possible solutions to moral problems being raised, i.e. what is or is not seen as a viable solution to a specific moral problem. A problem definition inevitably predisposes certain solutions, and vice versa (Eeten, 1998, p. 6; Kingdon, 1995; Rochefort and Cobb, 1994; Wildavsky, 1987). Compare this with the following quote from Schön and Rein (1993, p. 153):

When participants ... name and frame the ... situation in different ways, it is often difficult to discover

what they are fighting about. Someone cannot simply say, for example, ‘Let us compare different perspectives for dealing with poverty,’ because each framing of the issue of poverty is likely to select and name different features of the problematic situation. We are no longer able to say that we are comparing different perspectives on “the same problem,” because the problem itself has changed.

Asking a (moral) question assumes knowing what would constitute an answer to it.

### **Discursive contexts and customer relations: three case studies**

Here, managers’ contexts were studied by looking at how they talk about their reality; discourses were studied. In order to study managerial moral tractability, three different types of managers were studied. The research methodology adopted is that of case study research with a multiple case design, in which the study contains more than one case. This design has the advantage that evidence is more convincing, and the overall study is regarded as being more robust (Herriott and Firestone, 1983). To demarcate the study and to make three different types of managers comparable, each case is about the *customer relations* of managers. The three case studies are about three completely different types of managers, taking care to maximize the differences between cases as suggested by Glaser and Strauss (1967).

The three empirical cases of this article are about managers in organizations that have to watch the bottom line. But it is also about managers whose customers are more than faceless people (or animals). In such a context, managers themselves notice many moral dimensions about their daily behavior. In their relations with customers, in producing their goods and services and in acting as an organization, all kinds of moral questions automatically arise. Ruthlessly trying to maximize profits and acting strictly for economic benefit is simply out of the question for these managers. Many values play a role in the way people are treated.

Of course, there is no question here of deriving generalizations about the managerial moral tractability (in their customer relations) from just three case studies, albeit comprehensive case studies. The

logic of case studies is different. Yin (1994) argues that case studies are generalizable to theoretical propositions, rather than populations. Here, we are refining our theoretical appreciation of managerial moral tractability by recognizing certain possibilities that can come about in managerial contexts. The intention is to deepen our understanding of the processes that occur in organizations: how managers make their morality tractable (Watson, 2003, p. 174); how they frame their moral questions. This research is consistent with Jackall's (1988, p. 16) remark: "... the limits of any inquiry based on studies of a few firms are self-evident. But only detailed fieldwork, which necessarily limits breadth, can yield in-depth knowledge of a subject like occupational ethics."

### The particular cases and research techniques

Now the choice for the three types of managers that were studied will, very shortly, be explained. Also the case-specific technique for discourse analysis and the particular data sources will be discussed. However, due to lack of space, the information is necessarily limited. For more on the background of the research, and a description of the discourses that were found in the three case studies, references are provided. Here, only the titles of the discourses are presented as well as a short introduction to the discourses. Furthermore, information on the discourses that is relevant for the discussion of this article, is presented in the Tables II, III and IV.

To uncover the way managers talk about customers, in all three case studies, the word "customer" was used as an organizing principle; all

statements of managers in which they used the word "customer" were considered. So, what the managers themselves consider their "customer," is also considered their "customer" in this article.

Table I gives an overview of the techniques and the different data sources used in the three empirical studies.

The first case study was on the customer relationships of banks.<sup>2</sup> The discourses of the bankers on customers were found with Q-methodology.<sup>3</sup> Dryzek names Q-methodology as a method to deconstruct discourse (Dryzek, 1990, p. 187.) Examples of successful discourse analyses using Q-methodology include Van Eeten (1999, 2001), Dryzek and Berejikian (1993), and Thomas et al. (1993). Dryzek and Berejikian (1993, p. 5): "Q study will generally prove a genuine representation of that discourse as it exists within a larger population of persons...To put it another way, our units of analysis, when it comes to generalizations are not individuals, but discourses." The discourses are identified without pre-developed categories of the researcher (Van Eeten, 2001). Quite the opposite: Q-methodology gives researchers the opportunity to reconstruct the discourses in their own words using only the words spoken by individuals in the discourse.

Thirty local bank directors (local director were chosen because they are the persons in charge who should know how their branch's customers are dealt with and, as another advantage, has considerable personal experience in dealing with customers) were asked to Q-sort 52 statements on customers (obtained from previous interviews with 10 bank managers). After the Q-sorting, some open questions were asked to see whether the bank

TABLE I  
An overview of the case-specific techniques of the three case studies

Case-specific techniques for discourse analysis		Data sources
Banks	Q-methodology	Interviews (10 open and 30 structured), inquiries, academic literature, documents
Veterinarians	Q-methodology	Interviews (10 open and 40 structured), inquiries, academic literature, documents
Charity	Ethnography, participant observation	Email correspondence, documents, interviews

TABLE II  
The bank managers' discourses

	A <sub>b</sub> (Together for Ourselves; ING bank discourse)	B <sub>b</sub> (Using the Bank to Improve the Region; Rabobank discourse)	C <sub>b</sub> (A Customer Is a Colleague and Competitor in One)	D <sub>b</sub> (Marketing, the Customer as a Buyer of Profitable Products)	E <sub>b</sub> (The Customer as a Commercial Relationship; ABN-Amro bank discourse)
Role/Responsibility	Making money plus helping customers.	Making money plus improving the region.	Making money. No societal role.	Making money. No societal role.	Making money. It is the sole task of a banker to excel in the business of borrowing and lending money.
Relationship With Customers	Customers are partners. Relationships with customers are personal.	Customers are partners. There are conflicts with customers. For example, how far does a manager go with morally reprimanding customers who cross moral boundaries (e.g., polluting the environment), when they do not cross legal boundaries.	Customers are partners and competitors. There are clear, opposing interests with banks. Want a commercial relationship with customers. Not easily disappointed in customers. Do not feel let down easily.	Customers are competitors. Relationship is not personal. Are easily disappointed by customers, but not in a moral sense; disappointed because customers complain too much about the bank.	Commercial relationships with their customers.
Image of Customers (Their Role/Responsibility)	Customers have the main responsibility. They are judged on their own merits, not their role in society.	Broader interests of the customers are important. Customers are seen within a broader societal context; they have a societal responsibility. A sense of betrayal when customers have a relationship with other banks.	Customers are mainly interested in making a profit, which is a good thing.	Customers are materialistic, only interested in money.	Customers are mainly interested in making a profit, which is a good thing: it is the task/responsibility of a business to make a good profit. Customers are like us. Not easily disappointed in customers. Not morally judging customers.
Most Important Morals (As Seen By Discourse)	Being honest.	Improving the region.	No role in improving the region. Being open and honest in this; do not like to present themselves differently.	Like to create a moral image, even when they know the image is not accurate.	Fraud is most morally egregious.

TABLE III  
The veterinarians' discourses

	A <sub>v</sub> (The Support of the Responsible Farmer)	B <sub>v</sub> (Animals' Advocates)	C <sub>v</sub> (The Situational and Intuitive Veterinarians)	D <sub>v</sub> (The Professional Veterinarian)
Role/ Responsibility	Being a veterinarian is a service-providing job and it is the veterinarian's duty to help a customer run his business. Should the customer's economic interest be opposed to the animal's, they side with the customer.	Improving animal well-being is a <i>clear-cut task for veterinarians</i> . Satisfying customers is far less important than improving and maintaining the animals' health and well-being. Veterinarians bear a great responsibility for the animal. They have to make the final decisions and so must bear an important part of the responsibility.	Providing service is considered very important. Veterinarians do not so much think along the lines of the customers' business. Instead, providing good service consists of performing veterinary duties in a careful way.	The veterinarian's task is never simply providing a service to a customer. Enhancing and maintaining animals' health and well-being is seen as most important. This is more important than satisfying customers.
Relationship With Customers (Farmers)	Strong relationship. Very few conflicts. Much trust in customers.	More loyal to the animal than their customers. In extreme cases, decisions are made against the customer's interest. Not always much trust in the customers, sometimes disappointed. There are differences of opinion/ conflicts with the farmers.	Rather critical towards the customer. Customers cannot be completely trusted with the animal's health.	Professional relationship Veterinarians should teach customers. It is the veterinarian's job to communicate the pros and cons. Not many conflicts.
Image of Customers (Their Role/ Responsibility)	Farmers have a hard time running their businesses; need a good business attitude to survive. The responsibility for the animal's health and well-being is the customer's, not the veterinarian's.	Not a positive image of some customers: many customers care too much about money and not enough about animals.	Consider it unfavorable that customers see the animal too much as a means of production.	The responsibility for animals remains largely with the farmers. Not a negative image of customers. Not many conflicts. The customer is responsible for all operations on the animal.
Most Important Morals (As Seen By Discourse)	It is a shame that customers are in such a bad economic position.	The health of animals.	Health of animals. Competition among vets is bad.	Professional ethics are important.

(Farmers are chosen as customers in this table. They are the human clients who pay the bills, and in that sense can be compared more easily with the customers of charities and bankers than animals.)

TABLE IV  
The charity's discourses

	A <sub>c</sub> (Fundraisers)	B <sub>c</sub> (Management)
Own Role/ Responsibility	To raise as much money as possible so that others within the organization can do good with that. The product of the organization is doing good.	To help heart patients, promote healthy life styles and support medical research in the field of heart disease. The organization has to be an independent in society. The mission is taken very seriously: " <i>If we do not do our job very well, people might die as a result. I see myself as a prophet. What is important is our message. Our message is our goal.</i> "
Relationship With Customer	Customers are mainly those that can bring in money. Customers are welcome as long as they are not <i>opposed</i> to the goals of the organization. Customers are often approached with a marketing rationality. Not easily disappointed by customers.	There are many types of customers of the Charity. The people who donate money, patients, medical researchers and people seeking information. If a person or organization fits the mission of the charity, whether he or she costs money or brings in money, he or she is welcome and invited and considered a customer. Customers should be approached on a personal basis.
Image of Customers (Role/ Responsibility)	It is the responsibility of customers to give or not give money. Not easily disappointed when they do not. Money comes in because of the good work of the fundraisers.	Customers (in all their different forms) are judged solely against the mission of the organization. It is their responsibility to understand the importance of the organization. Money comes in because customers want to join the fight against heart diseases. Disappointed when customers do not fully support the organization in fighting its noble cause (with money for example).
Most Important Morals (As Seen By Discourse)	One can play with the truth to present a good image, but never lie. There are rules and codes in their mailings and advertisements: to strike a balance between making money and deceiving people. Autonomy and independence are also important.	Being <i>completely</i> honest and independent all the time. Remain completely autonomous.

directors missed important issues, and to gain more insight into the discourses by asking about the reasons behind the choices they made. This helped with the final analysis of the different discourses. The thirty

Q-sorts were analyzed using statistical methods. The idea is to look for patterns among the Q-sorts. Are there similar ways in which the thirty directors have prioritized the 52 statements? In this case factor-analysis was used, which is standard in Q-

methodology. First a centroid factor analysis produced different factors, which were then rotated according to the varimax rotation. This analysis led to five different factors (extracting more than five factors would have led to statistically insignificant factors). The five factors deliver the most important information to reconstruct the five discourses: five different ways to conceptualize customers. The discourses are constructed not by simply cutting and pasting statements; also taken into account is how



the statements are comparatively placed in the different discourses (Dryzek and Berejikian, 1993, p. 52). Furthermore, the interviews after the Q-sorting were used to gain extra insight into why the directors ordered the cards the way they did.

Out of the case study came five different ways in which bank managers conceptualize customers (Table II):

A<sub>b</sub>: “Together for Ourselves.” For the bankers in discourse A<sub>b</sub>, relationships with customers must be mutually beneficial and are seen as gainful to both. The customers are seen as partners. Once a relationship is established, the bankers of factor A<sub>b</sub> want more out of their customers than just making a profit;

B<sub>b</sub>: “Using the Bank to Improve the Region.” For discourse B<sub>b</sub>, the main purpose of the relationship is not just to have a win-win situation. Profit is not their main goal. There are other important issues in the world besides each other. The broader interest of the customer – not just the direct interest – is important. Being an active party in society – especially in one’s own region – is important for bankers in factor B<sub>b</sub>;

C<sub>b</sub>: “A Customer Is a Colleague and Competitor in One.” Discourse C<sub>b</sub> is an open business approach. In discourse C<sub>b</sub> we see for the first time that a customer is not only conceptualized as a partner, but also as a competitor. This is mainly because (like the two discourses that follow) making a profit is considered more important than in the previous discourses;

D<sub>b</sub>: “Marketing, the Customer as a Buyer of Profitable Products.” Discourse D<sub>b</sub> is most marketing-oriented. When negotiating, bankers of C<sub>b</sub> have an open business approach. Bankers of discourse D<sub>b</sub> are more apt to play games. They look carefully at their opponents, like poker players, and try to figure out what the best strategy would be in the negotiations. The customer who does not negotiate will pay a price, something that generally characterizes discourse D<sub>b</sub>;

E<sub>b</sub>: “The Customer as a Commercial Relationship.” For both discourse D<sub>b</sub> and E<sub>b</sub>, profits are the bottom line. What separates them is that bankers in discourse E<sub>b</sub> are less outgoing, more focused on themselves. They are self-assured and appear so with customers. Customers do not decide which bank to go to based on “feeling at home,” according to these bankers; they decide primarily on business calculations.

The customer relationships of veterinarians were the subject of the second case study.<sup>4</sup> Veterinarians are businesspeople in the sense that they make a living out of their practice, they are in charge of several employees and they compete with each other. Veterinarians also practice a profession, which is different from most other businesses (Becker, 1977; Flexner, 1915; Schön, 1983). But like other managers, veterinarians are often not sure whether a decision has moral dimensions or not, let alone what the right moral course of action should be. What is interesting about veterinarians is that they say they have (what they themselves call) two types of “customers”: animals and animal owners, with conflicting interests.

For the veterinarians’ case, also Q-methodology was used. In this case, 40 veterinarians Q-sorted 52 statements (obtained from previous interviews with 10 veterinarians). As with the previous case, factor-analysis was used. The analysis led to four different factors. The four factors deliver the most important information to reconstruct four discourses: four different ways to conceptualize customers, four different ways to talk about the relationships veterinarians have with animals and their owners (Table III):

A<sub>v</sub>: “The Support of the Responsible Farmer.” Veterinarians ranked in discourse A<sub>v</sub> feel strongly connected to the animal’s owner (in this case, the farmer). Being a veterinarian is a service-providing job and it is the veterinarian’s duty to help a farmer run his business. Should the farmer’s economic interest be opposed to the animal’s interests, they side with the farmer;

B<sub>v</sub>: “Animals’ Advocates.” Discourse B<sub>v</sub> is typified by difficulties in dealing with intensive animal husbandry. In extreme cases, decisions are made against the owner’s interest. After all, satisfying customers is far less important than improving and maintaining the animals’ health and well-being. The latter is, after all, the primary veterinary responsibility;

C<sub>v</sub>: “The Situational and Intuitive Veterinarians.” While veterinarians from discourse B<sub>v</sub> give a lot of thought to what is best for animals in general, those from discourse C<sub>v</sub> judge what is best for animals by providing a judgment, a “feeling” about a situation. They are not so much led by general principles, as by their own gut-feeling. In doing so, it is *hard to keep ratio and instinct apart*. They often think from and are led by specific situations and examples;

D<sub>v</sub>: “The Professional Veterinarian.” Of all discourses, veterinarians of this discourse are most strongly led by the profession. Legislation and agreements with other veterinarians are seen as important. It is not so much personal ethics that play the leading role (as is often the case in discourse B<sub>v</sub>); rather, they are guided by shared professional ethics.

The third empirical case was of a charity.<sup>5</sup> Charities are interesting to ethicists, because as organizations they have as their expressed purpose just to do Good. To be able to “do Good,” charities need money. Of course that does not mean that the end justifies all means, that a charity can treat their “customers” however they like.

The data on charity discourses were collected in ethnographic research. The advantage of ethnographic research is that it allows a researcher to make a distinction between texts based on the context. After all, the texts are collected and studied within their context. “Ethnographic methods are particularly appropriate for studies dealing with the context of organizational action” Boje (1991, p. 106). They provide background data to illuminate what particular speech acts mean to managers and what these individuals are trying to accomplish by so speaking and so doing (O’Connor, (1997, p. 4) . Van Maanen (1988, p. 3.) writes: “Fieldwork asks the researcher, as far as possible, to share firsthand the environment, problems, background, language, rituals, and social relations of a more-or-less bounded and specified group of people. The belief is that by means of such sharing, a rich, concrete, complex and hence truthful account of the social world being studied is possible.” In other words, the context helps the researcher to select the texts he or she considers for analysis. By conducting an ethnographic study in the field of business ethics, the contextuality of ethics is taken seriously. “The most important contribution of ethnographic studies is that they give content to the vague notion of ‘putting moral problems into context.’” (Hoffmaster, 1992, p. 1427).

To collect the data and describe the discourse of a charity, the author of this article worked for two months at the Netherlands Heart Foundation (NHF). The NHF was chosen for its size and reputation, among other reasons. As one of the largest charities in the Netherlands, it has one of the largest fundraising staffs. Consistent with ethnographic organizational research (ref. O’Connor (1997);

Hammersley and Atkinson (1983); Watson (1994); Van Maanen 1988)) considerable time (30 hours a week for 2 months) was spent by the researcher at a site (the NHF). The researcher alternated among three desks in three rooms, always sharing a room with employees of the Department of Fundraising. Being able to hear their everyday, continual conversations, including meetings, proved to be a crucial source of information.

Out of the discourse analysis came two discourses on “customers” for charities: A<sub>c</sub> (Fundraisers) and B<sub>c</sub> (Management). Differences between the discourses of fundraisers and management (strongly influenced by the NHF medical departments), can be found in issues such as what the image of the NHF should be and how the organization can survive in the future, how to treat the customers of the NHF, how wealthy, exactly, the organization is, what should be done to raise money, who the customers of the NHF are, on what criteria these customers should be judged, how to coordinate actions with commercial organizations, morals, and so on. For management, there are different types of NHF “customers.” The people who donate money comprise one large group, but there are also those who come to the NHF for help: patients, medical researchers, people seeking information and so on. The whole society is the “customer” of the NHF. To be more precise: customers are any people important to the mission of the NHF. According to the fundraisers, this is all nice and noble, but money is required; principles alone cannot fulfill the mission of the NHF. For fundraisers, “customers” are more strictly defined: those who can bring in money.

### Managerial tractable morality

The managers researched in the three case studies, all had their own, contextually based, discourses on how to treat their customers. In this section propositions are formulated after drawing a synthesis between the three case studies. What can we say about managerial moral tractability in customer relations when comparing the three case studies?

Despite the differences in the three cases, it is possible to compare the conceptualization of customers on certain dimensions. For example, do

managers see their customers as colleagues or competitors? How do they view the role and (moral) responsibility of the customer? How do they view their own role and responsibilities? The issue of responsibility is especially important because it is part of the identity of managers. When people feel responsible for something, their discourses evidence it and have clear moral aspects.

The following three tables help eliminate the various nuances that make the case studies difficult to compare. They focus on (1) the task of the managers (their role and responsibility); (2) the relationship they have with their customers; (3) their image of their customers (their role and responsibility); and (4) the moral issue that is most important according to the discourse. These tables should not be seen as precise summaries. For the sake of comparison, the contents of the discourses were reduced to terms or phrases taken directly from the discourses.

The following five propositions regarding the tractability of the morality of managers can be drawn from the comparison of the three case studies. Of course, it is in no way a claim here that these five propositions are the only ones that can be made about managerial moral tractability. If only, because this study concentrates on the morality of *customer relations* of managers. More insight can be gained from further studies on the ways in which moral considerations come into the activities of managers (Watson, 2003).

### *Symmetry principle*

When we study the way managers deal with their customers, a striking resemblance is that *whatever role (responsibility) managers see for themselves they expect from their customers too, especially in a moral sense*. Apparently, this symmetry principle makes the complicated moral issues around how to deal with their customers more tractable for managers. Bank managers who see their main task as making a profit expect customers to want the same thing; bank managers who see improving the region as a task expect customers to appreciate this. Similarly, veterinarians who think their primary task is to promote the health of animals believe this should be their customer's main concern too (even though they might doubt this is actually the case). Those

veterinarians who see their jobs as service-providing expect and accept a business approach from their customers. The discourse within the charity case that takes the mission of the charity most seriously (the management discourse) shows an expectation that their customers take the mission seriously too; the fundraisers have lesser expectations on this issue.

### *Higher moral expectations of customers lead to more conflict*

Related to the symmetry principle is: *the more a manager's discourse has characteristics of an ideal type do-good discourse, the bigger the chances of conflict between manager and customer*. Such a manager has moral expectations of customers which are more in the foreground, the expectations are obvious in the discourse. Apparently, for those managers, conflict is part of their tractable morality. By definition, managers in those discourses closest to the ideal type do-good discourse see responsibilities as more than making money. And it turns out that these managers construct the responsibilities of their customers also as more than making the most money possible. These higher moral expectations lead to conflicts. For example, the discourses B<sub>b</sub> (Using the Bank to Improve the Region), B<sub>v</sub> (Animals' Advocates) of veterinarians and A<sub>c</sub> of charity management frame the customer in terms of common goals. These managers see customers as collaborates or allies rather than competitors or dissenters. For managers who use a discourse that has more characteristics of a do-well discourse, the opposite conclusion can be drawn: to them trying to avoid conflict with their customers helps make their morality tractable.

### *High moral expectations of a customer leads to feelings of responsibility for their customers' responsibilities*

Managers closest to a do-good discourse, are also more easily disappointed by their customers because they expect more from them, will more quickly hold them morally responsible and share responsibility for what they do. In discourse B<sub>b</sub> (Using the Bank to Improve the Region), customers are more likely to be seen as having responsibilities towards the community. For discourse E<sub>b</sub> (The Customer as a

Commercial Relationship), the customer should try to do well. Within the discourses closest to the do-good ideal, customers are more quickly and severely judged and managers are more prone to hold strong moral opinions; they will sooner claim to “know” what is morally right. This is their way of making moral issues tractable. This is interesting: *even though those closest to the do-good ideal exhibit an expectation of a more extensive social responsibility from their customers, they also claim to know what is right and feel responsible for their customers’ responsibilities.* An example is veterinarian B<sub>v</sub> (Animals’ Advocates), who believes a certain animal owner does not give enough attention to his animals’ well-being. Such a vet sees customer responsibility as more than just looking after the business: animal well-being is an important responsibility as well. On the other hand, such veterinarians also feel responsible for clients’ responsibilities. In a discourse that has characteristics of a do-good discourse, the manager defines what is good and bad for their customers. This can lead to a feeling of moral superiority, of “knowing better.”

Within discourses closest to the ideal type do-well discourse, managers tend to see different responsibilities for their customers than for themselves. They do not like to be moralists. Customers are preferably seen as partners, as “someone like me.” See, for example, discourses E<sub>b</sub> (The Customer as a Commercial Relationship), A<sub>v</sub> (The Support of the Responsible Farmer) and B<sub>c</sub> (Fundraisers): the animal owner is more responsible for the well-being of the animal and customers are responsible for their own social actions. In these discourses, customers can still be assigned a social responsibility, but the belief is that the manager is not to be the judge of it; the customers themselves determine what is morally right. *In order to make their morality tractable, those managers that are closest to a do-well discourse believe that their customers are the ones who should raise moral issues.* This may also lead, however, to an expectation of customers mainly taking care of themselves, which means no expectations of social responsibility.

*A focus on making money leads to high loyalty to the organization*

Managers most interested in making money (closest to an ideal-type do-well discourse) are most likely to claim that loyalty towards their organization and

immediate colleagues plays an important part in their (moral) decision-making. In other words, *managers closest to an ideal do-well discourse justify their moral decisions on what they see as loyalty towards their organization and its employees.* Not so much the function/role of the organization is considered most important, but the organization itself; these managers feel a great loyalty towards their organization. The fundraisers within the charity see an increase of budget as an important goal. They consider the prohibition of management to receive money from the food industry as an act disloyal to the organization. Decisions from veterinarians of discourse A<sub>v</sub> (The Support of the Responsible Farmer) can be best understood against the background of the financial well-being of the practice they work in. They are likely to justify decisions on the grounds that it is best for their practice. In a similar way, managers from discourse E<sub>b</sub> (The Customer as a Commercial Relationship) base many of their (moral) decisions on the well-being of their bank. Shareholders’ value of the bank’s stock and the profits the bank makes are important goals.

On the other hand, *managers who use a discourse closer to a do-good discourse are less likely to base their moral decisions on loyalty towards their organization and more likely to justify their moral decisions based on the function of their organization in society.* Managers closest to a do-good discourse are more likely to use the function/role of their organization or profession in society as a moral rule. Managers of the charity make decisions based on the main goals of their organization. These managers see the prohibition of making money from the food industry (one of their own decisions) as a sound moral rule because it safeguards the all-important autonomy of the organization in society. Similarly, veterinarians in discourse B<sub>v</sub> (Animals’ Advocates) make decisions with the well-being of animals in mind, thereby giving priority to what they see as their role as veterinarians in society. Managers of discourse B<sub>b</sub>, as are more likely than other bank managers to give a loan to a start-up company based on the argument that they stimulate the local economy.

*Professionals are more likely to morally judge competitors*

Veterinarians spend, of all the three case studies, most time on thinking about how managers in their

profession should or should not act. Veterinarians set clear rules for this. They have committees who think about their professional ethics. As mentioned earlier, veterinary medicine has the characteristics of a profession (Becker, 1977). The evidence of the three cases suggests that managers whose jobs can be characterized as a profession are most likely to have professional moral rules to help make their morality tractable. This is not because in professions the discourses are more homogeneous: The case studies offer evidence that the differences in conceptualizations of customers seem to be stronger in veterinarians' discourses than in those of bank directors. Professionals use professional moral rules to make and justify decisions. Indeed, one discourse ( $D_v$ : The Professional Veterinarian) evidences that professional ethics is most important to decision-making. Managers in this discourse spend much time thinking how a "good veterinarian" should act and try to formulate tractable rules. They justify many of their daily decisions on the grounds that it is part of their professional ethics to act in such a way. In the other veterinarian discourses, professional ethics are also mentioned, albeit to a lesser extent than discourse  $D_v$  (The Professional Veterinarian). Basing their moral decisions on their professional ethics, they expect their colleagues to do the same. Therefore, they keep a close eye on what colleagues are doing. *Managers in a profession therefore seem more likely than other managers to have strong opinions on the moral acts of their competitors and to judge them.* During the interviews with veterinarians, many veterinarians gave examples of colleagues who were acting morally wrong, condemning them. Bankers did not make such remarks.

Bankers hardly ever morally judge their competitors. In the banker's discourses, nothing implies that bankers base their decisions on professional rules of how a "good banker" should act. The case study offered no evidence of professional ethics being used as part of a morality. *The fewer the characteristics of a profession in a manager's job, the less likely he or she is to use professional moral rules to help make morality tractable.*

Nor do managers of a charity practice a profession. Yet fundraisers and management of the charity refer to charities as a profession several times, even though it is not a profession in the narrow sense of the word. When we think of the six criteria Flexner (1915) set forth for distinguishing a profession from

other kinds of work (intellectualism, learnedness, practical knowledge, technique, organization and altruism), we can apply several to charities. The charity does think about questions like how a "good charity" (a form of professional ethics) should act. The charity spends time and energy on meetings with other charities to discuss "the proper rules of the business." For example, how many letters can they send to (prospective) donors? When do they cross a boundary, and when does a friendly request become an invasion of privacy? They also judge other charities (albeit not to the extent veterinarians do) and cite examples of competitors behaving morally badly, e.g., being too aggressive in their mail campaigns, something a "good charity" should condemn. Thus, managers within the charity use some professional rules in framing their morality.

## Conclusion and information strategies

This article presents further empirical evidence that the factual images managers have of their customers are connected to different moral questions and possible solutions to these questions. With respect to values, bank managers, e.g., from discourse  $E_b$  (The Customer as a Commercial Relationship) talk immediately about fraud and how to prevent it. Other moral issues seen by the bankers – how to treat start-ups, how to deal with environmental issues, how to use the bank to improve the region, how to deal with sponsoring, how to treat a customer in financial difficulty, whether to treat clients differently, when to be completely honest to customers, how to negotiate with customers – are indissolubly tied to factual images a banker has of his customers. The moral questions and the factual images are part of the same discourse. From the different discourses follow different value judgments. The moral side of the discourse is firmly footed in practice. This shows how hard it is to look at moral issues of managers without taking account of factual views and contexts.

That certain issues are seen as (morally) relevant is discourse-dependent. The understanding of them is through practical problems and practical solutions that, in the managers' minds, relate to them. Within discourses (with their inherent worldview and morality), the relevant moral questions are rarely the

weighty ones that can be asked of anyone. From the three case studies, it becomes clear that gross moral questions (e.g. “How should we treat animals in our society?”) play a minor role in managerial discourses. Asking these kinds of questions regularly would not allow a manager to function properly. If these weighty questions do play a role, they must somehow be made tractable within a manager’s discourse. Practical dilemmas that often need a quick response (“Should I, now that the farmer has requested, kill this healthy chicken?”) take principal part.

Decisions made in context cannot be made without information. The information needed differs from discourse to discourse. Managers thus use some sort of information strategy: which information is important and how to interpret it? All the three case studies evidence that information strategies are employed when making decisions. The information strategy must be tractable. The information strategy is such that the answers to the questions asked are obtainable, and lead to clear conclusions about which actions to take. So *the information strategy is part of a managerial moral tractability*. Earlier the problem of causality in relation to morality was mentioned: often causality is so complex (and infinite), that the outcome of many (principled) choices are unknown, introducing the danger of making action impossible. Yet, managers have to act and constantly make decisions. The information strategy of managers in a context is such that when managers obtain the information they want, they immediately know what consequences that information will have for their actions. Because discourses contain an inherent morality (some of which is explicit but some of which is implicit, even for the discourse participants), it is the discourse that determines what information is relevant. What if an animal owner, a layperson, asks permission to carry out some veterinary care? For example, asks the veterinarian to give him a drug – which by law only a licensed veterinarian may administer – so that a sick animal can get quick treatment in case of need. We could, as outsiders, make moral arguments in favor of it and against it. In context, however, a veterinarian needs certain specific pieces of information. And the questions he or she asks himself depend on his or her discourse with its inherent worldview, morality and, coupled with that, an information strategy. Contextual

questions emerge (Can I trust this owner? Can he do something else with the drug? Will he put it to wrong use?) These are important. Different answers may cause him or her to make different decisions in seemingly similar circumstances. The veterinarian is not solving a big, moral question, but a small, practical dilemma.

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## Notes

<sup>1</sup> This is a problem not only for managers who want to do the right thing, but also for those who want to study their decisions. Sometimes people are quick in their judgments but most cases are hard to judge; it is hard to even know what the moral issues are. Reality is much more resistant than either extreme would lead us to believe. This poses a problem for those who want to study the (moral) decisions of managers. Scholars from many different fields have come to the same conclusion. First of all, a philosopher like Bauman and many other post-modern philosophers tell us that the world isn’t the outcome of conscious decisions. Therefore, what to consider a decision and what not is already problematic. Even assuming that we are able to identify the decisions of managers that matter, then scholars from the field of organizational decision theory tell us that it is very difficult to study decisions of managers, let alone moral decisions. As March writes: “The study of how decisions happen provides a setting for a cluster of contested issues about human action. The first issue is whether decisions are to be viewed as choice-based or rule-based. Do the decision-makers pursue the logic of consequence, making choices among alternatives by evaluating their consequences in terms of prior preferences? Or do they pursue a logic of appropriateness, fulfilling identities or roles by recognizing situations and following rules that match appropriate behavior to the situations they encounter?” (March, 1997, p. 10) If we view decisions as choice-based, which is mainstream (Simon, March & Cyert: bounded rationality; William-

son: transaction costs), then all kinds of questions about the rationality of the human decision maker and the uncertainty of their choices surface. It is hard to identify all the values involved, even though within this view facts and values can be clearly separated. And if we assume the rule-based logic, decisions are not seen as conscious anymore, which makes it even harder to identify the values involved. Facts and values within this view are completely interwoven. Even assuming we can identify the (important) decisions and identify all the values involved, incommensurable values have to be weighed against each other. Despite all the recent attention philosophers have given to the problem of weighing different values, they do not seem able to come with a good solution.

<sup>2</sup> De Graaf (2001).

<sup>3</sup> The main source for Q-methodology in general is Stephenson (1953). Within the social sciences, Brown (1980) is a classic.

<sup>4</sup> Graaf, G. de: 2006, 'Veterinarians' Discourses on Animals and Clients', *Journal of Agricultural and Environmental Ethics*, forthcoming.

<sup>5</sup> Graaf, G. de: 2003, *Tractable Morality. Customer Discourses of Bankers, Veterinarians and Charity Workers* (Ph.D. Thesis).

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